

**Representative Jennifer Dailey-Provost** proposes the following substitute bill:

**MULTICOUNTY APPRAISAL TRUST MODIFICATIONS**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Jennifer Dailey-Provost**

Senate Sponsor: Evan J. Vickers

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**LONG TITLE**

**General Description:**

This bill modifies provisions related to the Multicounty Appraisal Trust (trust).

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ authorizes the use of trust funds for valuation services within counties;
- ▶ addresses the appointment and duties of the trustee of the trust;
- ▶ requires counties to adopt the statewide property tax system with certain exceptions;

and

- ▶ makes technical corrections.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**59-2-1601**, as last amended by Laws of Utah 2022, Chapter 451

**59-2-1606**, as last amended by Laws of Utah 2020, Chapter 447



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27 *Be it enacted by the Legislature of the state of Utah:*

28 Section 1. Section **59-2-1601** is amended to read:

29 **59-2-1601. Definitions.**

30 As used in this part:

31 (1) "County additional property tax" means the property tax levy described in  
32 Subsection [59-2-1602\(4\)](#).

33 (2) "Fund" means the Property Tax Valuation Fund created in Section [59-2-1602](#).

34 (3) "Multicounty Appraisal Trust" means the Multicounty Appraisal Trust created by  
35 an agreement:

36 (a) entered into by all of the counties in the state; and

37 (b) authorized by Title 11, Chapter 13, Interlocal Cooperation Act.

38 (4) "Multicounty assessing and collecting levy" means a property tax levied in  
39 accordance with Subsection [59-2-1602\(2\)](#).

40 (5) "Statewide property tax system" means a computer assisted system for mass  
41 appraisal, equalization, collection, distribution, and administration related to property tax,  
42 created by the Multicounty Appraisal Trust in accordance with Section [59-2-1606](#).

43 (6) "Trustee" means the trustee of the Multicounty Appraisal Trust.

44 (7) (a) "Valuation service" means any service or technology that promotes uniform  
45 assessment levels for the valuation of personal property and real property in accordance with  
46 Part 3, County Assessment.

47 (b) "Valuation service" includes statewide aerial imagery, change detection, sketch  
48 validation, exception analysis, commercial valuation modeling, residential valuation modeling,  
49 automated valuation modeling, and equity analysis.

50 Section 2. Section **59-2-1606** is amended to read:

51 **59-2-1606. Statewide property tax system funding for counties -- Disbursements**  
52 **to the Multicounty Appraisal Trust -- Use of funds deposited into the Multicounty**  
53 **Appraisal Trust -- Appointment and duties of trustee -- County adoption of statewide**  
54 **property tax system.**

55 (1) The funds deposited into the Multicounty Appraisal Trust in accordance with  
56 Section [59-2-1602](#) shall be used to provide funding for:

57           (a) a statewide property tax system that will promote:  
58           ~~(a)~~ (i) the accurate valuation of property;  
59           ~~(b)~~ (ii) the establishment and maintenance of uniform assessment levels among  
60 counties within the state;  
61           ~~(c)~~ (iii) efficient administration of the property tax system, including the costs of  
62 assessment, collection, and distribution of property taxes; and

63           ~~(d)~~ (iv) the uniform filing of a signed statement a county assessor requests under  
64 Section 59-2-306, including implementation of a statewide electronic filing system[-]; and

65           (v) valuation services within counties.

66           (2) (a) The trustee shall be appointed by an association that represents two or more  
67 counties in the state.

68           (b) The trustee ~~[of the Multicounty Appraisal Trust]~~ shall:

69           ~~(a)~~ (i) determine which projects to fund, including valuation services within counties;  
70 and

71           ~~(b)~~ (ii) oversee the administration of a statewide property tax system that meets the  
72 requirements of Subsection (1)(a).

73           (3) (a) Except as provided in Subsection (3)(b), each county shall adopt the statewide  
74 property tax system on or before January 1, 2026.

75           (b) A county is exempt from the requirement in Subsection (3)(a) if:

76           (i) the county utilizes a computer assisted property tax system for mass appraisal other  
77 than the statewide property tax system;

78           (ii) the county demonstrates to the trustee that the property tax system described in  
79 Subsection (3)(b)(i) is interoperable with the statewide property tax system; and

80           (iii) the trustee approves the exemption.

81           Section 3. **Effective date.**

82           This bill takes effect on May 1, 2024.